



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Ginny Holland **Phone #:** (406) 826-8600

(Signature)

(Date)

Chair, Board of Trustees: Sydne Connolly

(Signature)

(Date)

County Superintendant Carol Turk

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Hearst Scholarship	LOCAL	N/A	N/A
003	LEAVY SCHOLARSHIP	LOCAL		
004	STEPHENS SCHOLARSHIP	LOCAL		
005	RITTENOUR TRUST	LOCAL	LOCAL	LOCAL
007	DAHL SCHOLARSHIP	LOCAL	N/A	
008	RITTENOUR CLINIC SCHOLARSHIP	LOCAL		
009	SCOTT SCHOLARSHIP	LOCAL		
010	WAGONER FAMILY SCHOLARSHIP	LOCAL	N/A	
011	McClenahan Scholarship	LOCAL	N/A	N/A
012	LES WEBBER SCHOLARSHIP	LOCAL	LOCAL	LOCAL
013	FRENCH FAMILY SCHOLARSHIP	LOCAL		
016	Lawyer Nursery Scholarship	LOCAL	N/A	N/A
017	COCA COLA SCHOLARSHIP	LOCAL	N/A	
018	GEORGE WURM SCHOLARSHIP	LOCAL		
019	PICKERING TEACHER SCHOLARSHIP	LOCAL		
021	Layne Beals Scholarship	LOCAL	N/A	N/A
022	Morrison Arts Scholarship	LOCAL	N/A	N/A
024	Elisabeth Lenes Memorial Scholarship	LOCAL	N/A	N/A
026	Willa Gingery Scholarship	LOCAL	N/A	N/A
130	Title I - Schoolwide	FEDERAL	4508033216	Federal
212	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151277&94	84.358A
324	Graduation Matters	STATE	N/A	N/A
329	Jobs for Montana Graduates	STATE	DUSFY15CONWSD-77	State
331	First Security Bank Donation	LOCAL	N/A	N/A
368	State Support of Data Systems	STATE	N/A	State
390	Vo Ed All Career & Tech Ed Programs	STATE	N/A	State
434	21st Century Community Learning	FEDERAL	04508151716	84.287
708	Masonic Foundation Donation	LOCAL	N/A	N/A
711	X-Mas Bonus Donations	LOCAL	N/A	N/A
717	Avista - MT Community Foundation Grant	LOCAL	N/A	N/A
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	4508038116	84.048A

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	224,836.23	41,472.76		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	16,057.95			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	240,894.18	41,472.76		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,055.07			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,055.07			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	56,403.28	10,000.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	182,435.83	31,472.76		
52	TOTAL FUND BALANCE/EQUITY	238,839.11	41,472.76		
53	TOTAL LIABILITIES AND FUND BALANCE	240,894.18	41,472.76		

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		43,850.22	54,476.47	5,206.31
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		43,850.22	54,476.47	5,206.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			7,992.61	
48	Fund Balance for Budget		43,850.22	46,483.86	5,206.31
52	TOTAL FUND BALANCE/EQUITY		43,850.22	54,476.47	5,206.31
53	TOTAL LIABILITIES AND FUND BALANCE		43,850.22	54,476.47	5,206.31

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,198.73			16,587.01
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,160.03			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,358.76			16,587.01
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,358.76			16,587.01
52	TOTAL FUND BALANCE/EQUITY	13,358.76			16,587.01
53	TOTAL LIABILITIES AND FUND BALANCE	13,358.76			16,587.01

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	167,809.94	25,394.12		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	167,809.94	25,394.12		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	270.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	167,539.94	25,394.12		
52	TOTAL FUND BALANCE/EQUITY	167,809.94	25,394.12		
53	TOTAL LIABILITIES AND FUND BALANCE	167,809.94	25,394.12		

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,090.24			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	89,090.24			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	89,090.24			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	89,090.24			
53	TOTAL LIABILITIES AND FUND BALANCE	89,090.24			

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	323,965.15	35,792.45	125,410.34	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	323,965.15	35,792.45	125,410.34	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)	271,688.70			
45	Assets Held in Trusts	52,276.45	35,792.45	125,410.34	
52	TOTAL FUND BALANCE/EQUITY	323,965.15	35,792.45	125,410.34	
53	TOTAL LIABILITIES AND FUND BALANCE	323,965.15	35,792.45	125,410.34	



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,941.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				3,941.00
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				3,941.00
35	TOTAL LIABILITIES				3,941.00
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				3,941.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	303,804.24	278,982.13
1112	District Levy - Personal Property	4,459.74	11,751.35
1190	Penalties and Interest on Taxes	2,823.15	1,665.64
1510	Interest Earnings	700.91	655.74
1900	Other Revenue from Local Sources	65.39	46.67
1945	Fees - Users/Resale of Supplies	57.00	52.25
3110	Direct State Aid	578,721.29	581,611.14
3111	Quality Educator	43,421.51	38,915.61
3112	At Risk Student	6,482.64	6,364.19
3113	Indian Education For All	3,080.40	3,069.36
3114	American Indian Achievement Gap	3,000.00	2,870.00
3115	State Spec Ed Allowable Cost Pymt to Districts	29,232.00	29,635.20
3116	Data For Achievement	2,265.00	2,940.00
3118	Natural Resource Development	4,124.06	6,529.51
3120	State Guaranteed Tax Base Aid	260,888.48	253,372.77
3444	State School Block Grant	72,668.41	72,668.41
3446	SB96 Block Grant Reimbursement	2,049.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,317,843.85	1,291,129.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	340,831.83	334,961.87
			2XX	Personal Services - Employee Benefits	54,759.69	54,166.31
			3XX	Purchased Professional and Technical Services	286.00	327.40
			4XX	Purchased Property Services	8,682.41	9,456.00
			5XX	Other Purchased Services	2,329.32	5,463.43
			6XX	Supplies and Materials	28,632.49	31,893.94
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	48,444.93	54,781.40
			2XX	Personal Services - Employee Benefits	11,242.88	11,047.74
			3XX	Purchased Professional and Technical Services	404.53	1,731.95
			5XX	Other Purchased Services	395.13	339.67
			6XX	Supplies and Materials	7,567.16	7,498.46
			810	Dues and Fees	56.03	0.00
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	1,762.56	1,880.06

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	84.00	838.38
		222X Educational Media Services			
			1XX Personal Services - Salaries	21,374.95	20,399.69
			2XX Personal Services - Employee Benefits	6,927.80	6,520.35
			3XX Purchased Professional and Technical Services	402.57	941.54
			6XX Supplies and Materials	4,276.03	4,946.49
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	30,780.02	31,395.60
			2XX Personal Services - Employee Benefits	3,621.11	4,017.07
			3XX Purchased Professional and Technical Services	8,130.86	6,674.35
			5XX Other Purchased Services	4,275.95	15,746.94
			6XX Supplies and Materials	2,229.66	2,136.08
			810 Dues and Fees	2,609.80	2,538.95
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	112,240.44	73,706.31
			2XX Personal Services - Employee Benefits	17,482.21	12,184.12
			3XX Purchased Professional and Technical Services	1,333.56	1,989.94
			5XX Other Purchased Services	838.76	876.69
			6XX Supplies and Materials	5,395.18	6,071.04
			810 Dues and Fees	230.00	500.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	35,986.23	36,105.38
			2XX Personal Services - Employee Benefits	7,561.88	8,346.78
			3XX Purchased Professional and Technical Services	3,996.24	6,958.89
			4XX Purchased Property Services	2,855.50	2,408.56
			5XX Other Purchased Services	18,271.00	8,986.67
			6XX Supplies and Materials	2,634.74	4,967.21
			810 Dues and Fees	85.50	72.62
			8XX Other Expenditures	26.59	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	73,685.72	79,956.92
			2XX Personal Services - Employee Benefits	17,654.45	20,210.92
			3XX Purchased Professional and Technical Services	10,089.91	19,487.27
			4XX Purchased Property Services	65,547.45	67,584.22
			5XX Other Purchased Services	126.83	126.41
			6XX Supplies and Materials	23,848.62	22,351.63
			7XX Property and Equipment Acquisition	17,738.55	8,075.00
			810 Dues and Fees	84.00	84.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	375.00	838.48
			7XX Property and Equipment Acquisition	0.00	10,000.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	31,089.63	31,576.52	
			2XX Personal Services - Employee Benefits	5,138.50	5,620.57	
			5XX Other Purchased Services	84.00	41.83	
			6XX Supplies and Materials	1,912.95	1,759.35	
	21XX Support Services - Students					
			1XX Personal Services - Salaries	72.69	87.76	
			2XX Personal Services - Employee Benefits	665.27	171.55	
			3XX Purchased Professional and Technical Services	0.00	100.00	
			6XX Supplies and Materials	467.72	639.19	
	316 Data For Achievement					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services	2,265.00	2,940.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			1XX Personal Services - Salaries	3,468.24	3,000.00	
			2XX Personal Services - Employee Benefits	453.10	17.18	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	85,056.44	88,862.34	
			2XX Personal Services - Employee Benefits	10,559.80	3,049.95	
			3XX Purchased Professional and Technical Services	2,880.00	3,495.00	
			4XX Purchased Property Services	274.14	49.00	
			5XX Other Purchased Services	150.00	38.00	
			6XX Supplies and Materials	9,682.87	13,280.81	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			5XX Other Purchased Services	734.20	2,085.28	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	10,737.01	10,950.00	
			2XX Personal Services - Employee Benefits	58.62	64.62	
			5XX Other Purchased Services	4,331.66	5,378.86	
			6XX Supplies and Materials	2,740.08	1,398.81	
			810 Dues and Fees	574.69	1,020.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			5XX Other Purchased Services	20,325.77	20,582.78	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	51,113.97	50,811.36	
			2XX Personal Services - Employee Benefits	3,178.24	3,471.06	
			3XX Purchased Professional and Technical Services	755.00	1,036.05	



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			4XX Purchased Property Services	490.27	1,692.21	
			5XX Other Purchased Services	12,644.41	15,695.72	
			6XX Supplies and Materials	8,837.18	11,824.96	
			7XX Property and Equipment Acquisition	7,092.70	0.00	
			810 Dues and Fees	3,000.00	3,160.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	2,116.49	2,240.39	
			2XX Personal Services - Employee Benefits	162.76	602.44	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	1,081.43	1,524.63	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,292,390.90</u>	<u>1,289,860.95</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					228,191.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,291,129.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,289,860.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	56,403.28	Less Last Year	47,025.01	(4b)	9,378.27	
					9,378.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					238,839.11	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	84,662.62	83,826.83
	1112 District Levy - Personal Property	1,192.28	3,537.06
	1190 Penalties and Interest on Taxes	712.58	471.11
	1510 Interest Earnings	108.27	98.01
	2220 County On-Schedule Trans Reimb	14,640.42	14,640.41
	3210 State On-Schedule Trans Reimb	14,640.42	14,640.43
	3444 State School Block Grant	7,082.31	7,082.31
	3446 SB96 Block Grant Reimbursement	561.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		123,600.76	124,296.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	3,419.99	3,488.40
			2XX	Personal Services - Employee Benefits	402.40	446.31
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	1,456.68	1,485.83
			2XX	Personal Services - Employee Benefits	7.59	8.42
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	2,362.58	2,452.86
			2XX	Personal Services - Employee Benefits	400.33	442.03
		27XX	Student Transportation Services			
			3XX	Purchased Professional and Technical Services	234.00	189.00
			5XX	Other Purchased Services	110,781.46	113,137.52
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				119,065.03	131,650.37	



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						38,826.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						124,296.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,650.37 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	10,000.00	Less Last Year	0.00	(4b)		10,000.00
						10,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						41,472.76 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	147.83	61.53
	2240 County Retirement Distribution	138,400.02	134,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		138,547.85	134,061.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,352.17	1,239.62	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	54,551.96	53,721.71	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	11,234.78	12,188.85	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	3,247.22	3,154.58	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,509.26	5,649.22	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	26,994.55	12,125.12	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,858.03	6,113.63	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	10,918.77	12,117.50	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,903.12	4,998.45	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	5.71	6.88	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	554.01	492.96	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	13,689.71	14,523.26	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	277.56	336.95	



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,693.75	1,733.38	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,573.66	6,749.95	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	234.16	247.48	
324	Graduation Matters					
	324	Graduation Matters Montana				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	247.68	
329	Jobs for Montana Graduates					
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	490.64	494.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				149,089.06	136,141.41	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					45,930.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					134,061.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					136,141.41	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,850.22	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
130	Title I - Schoolwide	
	4940 Schoolwide Program	223,217.00
212	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,589.00
324	Graduation Matters	
	3240 Graduation Matters Montana	4,000.00
329	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,000.00
331	First Security Bank Donation	
	1920 Contributions/Donations from Private Sources	250.00
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	4,731.00
434	21st Century Community Learning	
	5700 Resources Transferred from Other School Districts or Cooperatives	30,297.00
708	Masonic Foundation Donation	
	1920 Contributions/Donations from Private Sources	3,512.00
711	X-Mas Bonus Donations	
	1920 Contributions/Donations from Private Sources	1,850.00
717	Avista - MT Community Foundation Grant	
	1920 Contributions/Donations from Private Sources	1,500.00
822	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,330.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		298,276.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
130	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		160,003.61
			2XX Personal Services - Employee Benefits		61,971.76
			3XX Purchased Professional and Technical Services		898.50
			6XX Supplies and Materials		343.13
			130 Subtotal		223,217.00
212	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,919.32



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		1,859.96
			3XX Purchased Professional and Technical Services		239.64
			6XX Supplies and Materials		2,570.08
			212 Subtotal		15,589.00
324	Graduation Matters				
	324 Graduation Matters Montana				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,500.00
			2XX Personal Services - Employee Benefits		9.40
			6XX Supplies and Materials		1,347.25
			324 Subtotal		2,856.65
329	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,000.00
			329 Subtotal		3,000.00
331	First Security Bank Donation				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		250.00
			331 Subtotal		250.00
368	State Support of Data Systems				
	368 K-12 Education Data Systems				
		1XXX Instruction			
			6XX Supplies and Materials		525.64
			368 Subtotal		525.64
390	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		4,731.00
			390 Subtotal		4,731.00
434	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		13,842.50
			2XX Personal Services - Employee Benefits		2,297.51
			5XX Other Purchased Services		2,291.38
			6XX Supplies and Materials		11,865.61
			434 Subtotal		30,297.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
708	Masonic Foundation Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		3,512.00
			708 Subtotal		3,512.00
711	X-Mas Bonus Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		2,412.00
			711 Subtotal		2,412.00
717	Avista - MT Community Foundation Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		750.00
			717 Subtotal		750.00
822	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		7XX	Property and Equipment Acquisition		9,330.00
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services		1,000.00
			822 Subtotal		10,330.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					297,470.29

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					48,363.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					298,276.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					297,470.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	7,992.61	Less Last Year	2,684.93	(4b)	5,307.68
					5,307.68 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					54,476.47 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
130 Title I - Schoolwide	223,217.00	223,217.00	0.00
212 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,589.00	15,589.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
324 Graduation Matters	4,000.00	2,856.65	1,143.35
329 Jobs for Montana Graduates	3,000.00	3,000.00	0.00
331 First Security Bank Donation	250.00	250.00	0.00
368 State Support of Data Systems	0.00	525.64	-525.64
390 Vo Ed All Career & Tech Ed Programs	4,731.00	4,731.00	0.00
434 21st Century Community Learning	30,297.00	30,297.00	0.00
708 Masonic Foundation Donation	3,512.00	3,512.00	0.00
711 X-Mas Bonus Donations	1,850.00	2,412.00	-562.00
717 Avista - MT Community Foundation Grant	1,500.00	750.00	750.00
822 Vo Ed Carl Perkins Basic Grant	10,330.00	10,330.00	0.00
Total	298,276.00	297,470.29	805.71



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,876.84	2,120.75
	1112 District Levy - Personal Property	40.37	89.29
	1190 Penalties and Interest on Taxes	22.91	14.34
	1340 Fees for Adult Education	605.00	980.00
	1510 Interest Earnings	13.86	13.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,558.98	3,218.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,771.88	2,070.00
			2XX Personal Services - Employee Benefits	10.53	11.48
			5XX Other Purchased Services	663.68	1,005.86
			6XX Supplies and Materials	0.00	332.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,446.09	3,419.44

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	5,407.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,218.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,419.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,206.31	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	49.32	39.46
	1982 Summer Session - Driver's Education Fees	5,250.00	4,200.00
	3260 State Driver's Education Reimbursement	3,149.82	2,160.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,449.14	6,399.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,289.39	7,587.39
			2XX Personal Services - Employee Benefits	49.30	47.56
			5XX Other Purchased Services	543.73	673.22
			6XX Supplies and Materials	379.98	14.98
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	511.44	398.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,773.84	8,721.71

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					15,681.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,399.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,721.71 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,358.76 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37.68	33.85
	5300 Operating Transfers from Other Funds	1,081.43	1,524.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,119.11	1,558.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	15,028.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,558.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,587.01	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	31,140.17	29,885.32	
	1112 District Levy - Personal Property	448.33	1,259.76	
	1190 Penalties and Interest on Taxes	278.51	172.74	
	1510 Interest Earnings	483.36	436.41	
	3281 State Technology Aid	1,320.56	1,278.74	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,670.93	33,032.97	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		991.27	0.00
	21XX Support Services - Students				
		1XX Personal Services - Salaries		26,266.78	24,575.15
		2XX Personal Services - Employee Benefits		4,174.32	3,945.96
		6XX Supplies and Materials		3,216.75	730.00
	24XX Support Services - School Administration				
		6XX Supplies and Materials		0.00	1,980.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,649.12	31,231.11

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					165,738.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,032.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,231.11 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	270.00	Less Last Year	0.00	(4b)	270.00
					270.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					167,809.94 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	63.84	63.50
	3445 State Combined Fund School Block Grant	2,196.59	2,196.59
	3447 SB96 Combined Block Grant Reimbursement	228.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,489.35	2,260.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						23,134.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,260.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,394.12 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27.03	189.80
	5200 Sale or Compensation for Loss of Assets	427.50	79,295.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		454.53	79,485.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						9,605.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,485.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						89,090.24 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
002	Hearst Scholarship		
	1510 Interest Earnings	66.87	60.93
003	LEAVY SCHOLARSHIP		
	1510 Interest Earnings	13.90	11.70
004	STEPHENS SCHOLARSHIP		
	1510 Interest Earnings	2.52	1.47
005	RITTENOUR TRUST		
	1510 Interest Earnings	36.11	31.82
007	DAHL SCHOLARSHIP		
	1510 Interest Earnings	386.31	357.50
008	RITTENOUR CLINIC SCHOLARSHIP		
	1510 Interest Earnings	446.02	411.88
	1920 Contributions/Donations from Private Sources	0.00	175.00
009	SCOTT SCHOLARSHIP		
	1510 Interest Earnings	902.04	830.71
010	WAGONER FAMILY SCHOLARSHIP		
	1920 Contributions/Donations from Private Sources	500.00	500.00
011	McClenahan Scholarship		
	1510 Interest Earnings	2.22	1.97
012	LES WEBBER SCHOLARSHIP		
	1510 Interest Earnings	1.30	1.14
013	FRENCH FAMILY SCHOLARSHIP		
	1510 Interest Earnings	162.57	149.31
016	Lawyer Nursery Scholarship		
	1510 Interest Earnings	131.81	119.32
017	COCA COLA SCHOLARSHIP		
	1920 Contributions/Donations from Private Sources	2,000.00	1,000.00
018	GEORGE WURM SCHOLARSHIP		
	1510 Interest Earnings	59.73	50.61
019	PICKERING TEACHER SCHOLARSHIP		
	1510 Interest Earnings	78.18	52.47
021	Layne Beals Scholarship		
	1510 Interest Earnings	0.00	1.74
	1920 Contributions/Donations from Private Sources	515.00	195.00
022	Morrison Arts Scholarship		
	1920 Contributions/Donations from Private Sources	0.00	500.00
024	Elisabeth Lenes Memorial Scholarship		
	1510 Interest Earnings	16.03	3.98



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

026 Willa Gingery Scholarship

1510 Interest Earnings

12.61

9.86

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

5,333.22

4,466.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
002	Hearst Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	500.00	0.00
003	LEAVY SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	0.00	500.00
004	STEPHENS SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	500.00	0.00
008	RITTENOUR CLINIC SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	0.00	600.00
009	SCOTT SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	1,925.00	1,250.00
010	WAGONER FAMILY SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	0.00	500.00
013	FRENCH FAMILY SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	350.00	500.00
016	Lawyer Nursery Scholarship				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services	0.00	1,800.00
017	COCA COLA SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	1,000.00	500.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
018	GEORGE WURM SCHOLARSHIP					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	1,000.00	500.00	
019	PICKERING TEACHER SCHOLARSHIP					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	0.00	2,000.00	
022	Morrison Arts Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	1,500.00	0.00	
024	Elisabeth Lenes Memorial Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	0.00	5,449.22	
026	Willa Gingery Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	1,000.00	500.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,775.00	14,099.22	

Schedule Of Changes Worksheet					Fund Code 81	
Beginning Fund Balance					333,597.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,466.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,099.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					323,965.15	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	107.61	93.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		107.61	93.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		2,916.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,916.00	0.00

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	35,698.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,792.45	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	109,083.20	129,537.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>109,083.20</u>	<u>129,537.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	96,242.05	126,522.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>96,242.05</u>	<u>126,522.39</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					122,394.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					129,537.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,522.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					125,410.34	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	28,673.28	29,246.16
XX	39X	1XXX	112 Certified Teacher Staff Salaries	82,306.82	86,459.43
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	567,663.30	565,598.36
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	11,424.86	10,110.41
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	242.00	318.75
XX	XXX	26XX	41X Energy Utility Services	46,635.00	41,716.80
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	20,000.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,226.40
b. Related Services Block Grant Entitlement	7,408.80
c. Total Entitlements Subject to Reversion	29,635.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,414.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,996.77
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	31,576.52	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,620.57	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	41.83	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,759.35	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	87.76	0.00	0.00	0.00	0.00
280	21XX	2XX	171.55	0.00	0.00	0.00	0.00
280	21XX	3XX	100.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	639.19	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			39,996.77	0.00	0.00	0.00	0.00

39,996.77

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	31,628.33	0.00	0.00	0.00	31,628.33
Buildings	886,132.77	0.00	6,531.17	0.00	892,663.94
Machinery and Equipment	120,287.39	0.00	34,846.10	12,500.00	142,633.49
Construction in Progress	8,759.45	0.00	0.00	8,759.45	0.00
Totals at Historical Cost	1,046,807.94	0.00	41,377.27	21,259.45	1,066,925.76
Depreciation					
Building Accum	615,558.68	0.00	20,765.45	0.00	636,324.13
Machinery and Equipment Accum	94,226.53	0.00	7,305.83	12,500.00	89,032.36
Total Accumulated Depreciation	709,785.21	0.00	28,071.28	12,500.00	725,356.49
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	337,022.73	0.00	13,305.99	8,759.45	341,569.27

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	1,299.63	0.00	0.00
Food Service (31XX)	185.06	0.00	0.00
Extracurricular (34XX, 35XX)	656.86	0.00	0.00
Unallocated	25,929.73	0.00	0.00
Total Depreciation for FY2016	28,071.28	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	79,340.18	5,253.14	0.00	0.00	84,593.32	28,875.03	55,718.29
Other Post Employment Benefits	6,961.05	11,119.05	0.00	0.00	18,080.10	0.00	18,080.10
Other	10,800.00	0.00	2,250.00	0.00	8,550.00	2,700.00	5,850.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	97,101.23	16,372.19	2,250.00	0.00	111,223.42	31,575.03	79,648.39

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0803-88403314

45 Sanders County

0803 Plains H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	171,885.41	9,160.85	0.00	181,046.26
Net Pension - TRS	1,002,105.48	60,499.64	0.00	1,062,605.12